

*These notes refer to the Income Tax Act 2007 (c.3)  
which received Royal Assent on 20 March 2007*

# INCOME TAX ACT 2007

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 14: Income tax liability: miscellaneous rules**

##### **Overview**

#### *Chapter 2: Residence*

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#### *Section 835: Residence rules for trustees and companies*

2509. This section provides signposts to other provisions relating to residence, not included in this Chapter. It is new.
2510. Those provisions are:
- sections 475 and 476 of this Act which contain rules for determining the residence of trustees and
  - sections 66 and 66A of FA 1988 and section 249 of FA 1994 which contain rules for determining the residence of a company.
2511. The provisions in FA 1988 and FA 1994 do not form part of this Act, as they apply not only for the purposes of the Tax Acts but also for the purposes of TMA and of TCGA and all other enactments relating to capital gains tax.
2512. In relation to a company, this section is to be read with section 5 which provides that income tax is not charged on the income of a company if the company is within the charge to corporation tax in respect of the income. That section contains a signpost to sections 6(2) and 11(1) of ICTA for the circumstances in which a company is within the charge to corporation tax in respect of its income. Those circumstances in turn depend upon the residence of the company.